Previous references.

B. Sept 06. 883-6. S.R. 37-05
7. Sept 05. 881-2. S.R. 37-05-8

1906-07
(Sep. Rev.)

File No. 5-4-06

Serial Nos. 1-5

Later references.

S.R. 131-1485 182
B. Aug 1916.
Ex. 26-26 & 8-13 & 14

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-5

Part B. for February 1911

SUBJECT

Defining the responsibility of the officers of the Excise and Revenue Departments as regards the Collection of Excise Revenue

---

1 To the Excise Com No 2E 3775 d. 27.11.06
Calls for a detailed report of present practice and departmental orders in the matter of collecting Excise Revenue and to formulate proposals for defining the functions of the officers of the Revenue and Excise Departments

To the Rev Com No. 2E. 3776 d. 23-11-06
forwards copy of the above

G. R. S. 58

2 From the Excise Com'r No 5022 d 7.6.10
Submits his report and states that he is of opinion that all collections of the Excise Revenue by

G. R. S. 11]

1906.07

GENERAL AND REVENUE SECRETARIAT

(S.R.)

NOTES.

File. No 54-06

FILE HEADING.

Defining the responsibility of the Officers of the Excise and Rev. Departments as regards the Collection of Excise Revenue.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

N. 1. Extract from Office note in S.R. 37-05 re "Remission Statement for Rs. 138-13-6 in favor of Karim Sab, Licensee of the drug shops in the Chitaldrug Taluk for 1902-03."

"The Amildar (Mr. Parthasarathy Iyer) refers to some circulars in his favor and to show that the Excise Sub-ordina-

NOTES—First sheet.

MGCPB—30,000—17-2-05.

Serial No.

have failed in their duty; but the Excise Departt. states that this has become obsolete and relies upon some other circulars. This shows there has been no definite division of responsibility between the officers of the Rev. and Excise Departments as regards the collection of Excise revenue. It may be useful if a Let of circular instructions issued by the Excise Govt. from time to time as they are now in force, is obtained and kept in the Secretariat. There is a similar shifting of responsibility in the Kolar defalcation case.

(Sd) J.G.K. + + + +

Under Secretary's note.

+ + + +

2 "Considering the ordinary tendency for the Excise Departt. and the Rev. Departt. in the persons of the Amildar and the Excise Inspector, not to co-operate and shirk as much responsibility as possible, some instructions are necessary defining their respective functions and the Excise Inspector may I think, be required to take more active interest in the matter of collections. This point may be separately dealt with. Subd. to 6th Councillor for order."

D. O. G. D.

GPB—50,000—23-10-05

G.R.S. 12j

General and Revenue Secretariat.

File No. 54 of 1906

Serial No.

1st Councillor's order

+ + + + +

3. "The defects noticed in the above office notes require to be remedied early. Para 3 of the Govt. letter makes no definite pronouncement on the subject and the Excise Commr. has not commented upon it. Please draft initialing the necessary report of facts and standing orders and of the Excise Commr's proposals."

(Sd) J. A. R.
14 Septr 06.

4. Subd. with a draft letter to the 1st Councillor thereto the Secretary.

BK 24/10/06

18 Secretariat
26-10-06

Approved

Dewan

3-11-06

2755 5/11/06

6. Approved by Dewan

CB 7/11/06

7.

NOTE—Contn. sheet

GPB—50,000—23-10-05

Serial No.

To Excise Comr
No H 3775 dt 23/4/00

Observes that, Government, to a tendency too frequently noticed for the Rev. Dept to & Rev. Dept to in the persons of Asstt Commr & Rev. Inspector not to Co-operate with each other as much as possible to avoid Taking responsibility upon themselves in the matter of the collection of the Excise revenue, some instructions are necessary for defining their respective functions; and requests him to favor Govt with a detailed report of present practice & departmental orders in the matter and to formulate his proposals for defining the functions of the officers of the respective Depts.

To Rev. Comr in Mysore
No H 3776. dt 23/11/00

Forwards copy of the above for information so that the subject may receive his consideration also.

NOTE—Contn. sheet

MGCPB—50,000—24-7-05

Serial No. 2

From the excise com
no. 5022 dt 7-6-10

Submits his report and states that he is of opinion that all collection of the Excise revenue should be in the hands of the Revenue Dept entirely and that the Excise Inspector should be a subordinate officer and auxilliary officer to the Amildar helping him in the seeing ghodies &c &c

The report of the Excise Comte is too general. The E. Comte divides the entire work of the dept into two classes. Collection & prevention - For the former he makes the Revenue authorities entirely responsible and for the latter the officers of the dept. In a way he makes the latter i.e. Excise Inspectors subordinate to the Talukh Amildar. He also states that the Dy. Comrs of Distts are also generally of the same opinion.

The Revenue Comte whose opinion also was invited in the matter asks for a

letter no 8824 dt 7/3/10.

GPB—55,000—27.4.09

General and Revenue Secretariat.

File No. 54 of 1906

Serial No.

Copy of the Excise Comm's report before the Govt after his opinion should be obtained & orders passed accordingly for appeal or other orders.

Excise
29/7/10
29/7/10 10. Issue
29/7/10

29/7/10.

3 From the Rev. Comm
No 7276 dt 28/7/10
forwarded Copy of his letter
Calls for his views.

4 From the Rev. Comm
No 2077 dt 4/8/10
submits for his opinion on
the subject that the question
may be raised the Conflict
authority of the Excise Officers
& a taluk provided & repealed
freedom of action & repealed
control over the Taluk Excise
staff is recalled in part

11 The Rev. Comm's opinion
is based upon the circumstance

NOTE—Contn. sheet.

GPB—55,000—27.4.09

Serial No.

that existed in 1907.

The conditions of the sale notes are since revised so as to bring them in line with those of the Madras Govt and so as to give the auctioneer greater freedom of action & responsibility. The present form remedies almost all the drawbacks referred to by the Rev. Comte.

The first & foremost objection is that the auctioneer is not able to select the farmers of the price Govt Condition XIV meets this objection to some extent. Under this, the list of ~~sale~~ successful bidders is sent to the auctioneer who "shall "require into the solvency of, and "record the amount of deposit or "security paid from each purchaser. The auctioneers it is understood are generally required to see [illegible] at the time of auction too. There is no express provision to this effect in the sale note itself. The existing provision does not prevent the auctioneer from refusing to the

NOTE—Contn. sheet.

GPB—55,000—27.4.09

Serial No.

by Comr any Case in which any person has purchased the license & getting it Cancelled the said Cancelled certificate It is only upon the Amildar that the Comr confirms the said

13 2nd. Second objection is that the Amildar has no proper power directly under the Amildar for watching the collection of the several items of excise revenue.

14. Payments of all items of excise revenue are made only upon printed challans containing the necessary details and each one of such challans passes the hands of the excise Potturnuts or Vaks working in the Taluk cutcherry under the direct orders of the Amildar. This Mutsaddi maintains day books & ledgers in which all payments are entered by day to day as the transactions occur. If these registers are kept up to date any account due on a particular day from a particular licensee

Is this so? Is any register of demands kept?

NOTE—Contn. sheet

Serial No.

Case be ascertained. The Excise Inspectors information on this point will not be quite accurate.

Weekly - The Amildar is unable to take any prompt action for suspending licences &c.

15 Para 36 of Condition XIX, page 5 of the Note gives the Amildar necessary powers as also rule 31.

16 Fortnightly - The execution of coercive processes has to be undertaken by the Rev. Agency.

17 The Rev. Comr suggests that a stationary responsible Official should be placed under the Amildar so that he may bring to his notice the state of arrears, prepare necessary processes & help to distribute them to the Sheikdars and also see that the other excise officials do their duty.

18 There is the Taluk Excise Vattumuldar in every Taluk to do the work referred to above. What the Sheikdars do in the case of excise arrears is to serve the notices on the defaulters

NOTE—Contn. sheet.

GPB—55,000—27.4.09

Secretariat. File No. 8/11 of 1906

Serial No.

to find out the persons possessed by the defaulters & perform the feat to the Amildar. In several Cases, the excise subordinate to this work as has been employed in Connection with the Remission Cases. The Cases of defaulters in the Excise Dept. will not be too many as in the Case of the Rev. Dept. & no special Agency is required to write out Notices &c. Excise Inspectors also are directed to inspect the Taluk registers &c. & bring to the notice of the Amildar any irregularity that may exist & the Cases of defaulters.

What is now required to be done is to issue an order in terms of para 30 of the Excise Commr's letter no 10480 8/2/06 & will do a view to make the Rev. & Excise Officers clearly understand the present situation. The Order for agency the phrase that the Excise Inspector "should be a subordinate

Sl 2.

NOTE—Contn. sheet.

GPB—55,000—27.4.09

Serial No.

"and auxiliary officer to the "amildar" occurring in this para of the Commr's letter seems to be not quite clear. This may create some misunderstanding on the part of these officers and it will be better to clearly specify their relationship

Draft
26/9/06
mr 21/9/06

To mr 21/9/06

The Existing System, if properly worked, can well answer all the purposes in view. The absence of definite instructions has, in certain cases, enabled the Subordinate officers of both departments to evade responsibility in the matter of Collection.

2. The Excise Commissioner seems to think that the ~~Sor~~ Taluq Excise Staff is, in the main, a preventive staff. This, no doubt, is a fact but it does not mean that the Excise Inspectors can have no responsibility in Collection work. It is the Excise Inspector's duty to watch the progress of Collection and

NOTE—Contn. sheet.

GPB—55,000—27.4.09

Serial No.

to bring promptly to the notice of the Amildar cases where collection has fallen into arrears and which require the adoption of coercive processes. After this has been done the main responsibility may be said to shift on to the shoulders of the Amildar, though, even then the Excise Inspector can not be absolved from the duty of generally helping the Amildar in the ~~execution~~ various stages of collection work - as, for example, in securing a new lessee in case the vendor's license is suspended and so on.

22. To make the Excise Inspector realise his responsibility in this direction, it may be ruled that it shall be his duty to examine, say once each fortnight, the books kept by the Taluq Vathi Mustaddy and make a report to the Amildar on the progress of collection work in the Taluq. Such an inspection conducted regularly and methodically, is bound to result in good in other ways also, as for instance, in preventing defalcation of Excise collections by Treasury officials.

NOTE—Contn. sheet.

GPB—55,000—27-4-09

Serial No.

The Kolar Taluq defalcations would have become impossible if the Excise Inspector had inspected the Vattu Mutsaddis regularly from time to time

23. Once the Excise Inspector's report ~~has~~ about the arrears reaches the Amildar, the latter can no longer shirk his responsibility regarding ~~the~~ further proceedings to be taken. Neither can the Excise Inspector attempt to thwart the Amildar for he will be bound to assist him personally even afterwards ~~and the Amildar~~ on a requisition by the Amildar.

24. The broad points raised by the Revenue Commr in his letter have been ~~noted together~~ noted on in detail in the office note supra. There seems to be absolutely no need to give an Excise official (to the Amildar) to be "at his elbow". If full work is taken from the Vattu Mutsadda (who, as things stand, ~~does~~ does not seem to be much looked after) and if ~~a code is~~ set instructions are issued somewhat as above

~~[illegible]~~

NOTE—Contn. sheet.

GPB—55,000—27.4.09

Serial No.

the ~~Battle~~ question will have been satisfactorily solved.

6/6/10. SH

See) Please put up a draft order angly. The Volte Mubsedri is the amildar's excise jumabandi & he should keep the am informed of the progress of collection etc. The Excise Insp^r may help the am by inspecting the Volte Jamabandi accts once a month & report to the am about the progress of collection [perhaps it will facilitate the work if printed forms are used for the suspension of licenses & for the report to the D.C. for permission to resell the shop etc] 27/10/10

Draft SH

27/10/10.

Draft ordered ~~Draft~~ & letter to the Collr suggesting the use of printed forms for the

GPB—55,000—27-4-09

Secretariat. File No. 54 of 1910

Serial No.

ref to 15 is also sd to 56, mrl 30/1/11

27 Fair draft submd as orally instructed by the Asst Secy today.

Asst (24) 7/1/11 mrl 7/1/11

9/1/11. SH

Secy

Asst Secy

CBB 24/1/11 SH 24/1/11.

2058 30.1.11

25

The draft order endorses and emphasizes the present practice which is working well and no departure from which is necessary. It may be approved

Dewan

30/1/11 mrl

1003 1 4.2.11

Draft contended and approved

Issue CBB 1/2/11 SH 2/2/11. 1/2/11

NOTE—Contn. sheet.

G. R. S. 12]
General and Revenue Secretariat.

S.R. File No. 52 of 1906

Serial No. 5

To the Excise Com
" Rev Com
" Dy Com q Dts
No. R-4509-78 dy 28-2-1911
States that the existing system if properly worked will meet all requirements, vides some subsidiary instructions

NOTE—Contn. sheet.

GPB—50,000—12-8-10

G.R.S. 26]

27-11

File No. 5406

Serial No. 1

Diary No. of letter replied to _____

No H 3775

General and Revenue Secretariat
(Sep Rev.)
, *the* 23 Nov 1906

To
The Excise Commissioner
in Mysore.

23-11-06

Date of issue _____

Signed by W Mackenzie

Sir,

With reference to your letter no. 670 & the 18th August 1906 forwarding copy of letter no. 10 & the 18th July 1906 from the Deputy Commissioner of the Chitaldrug District recommending for favorable consideration the request of Amildar Mr Parthasarathy Iyengar to cancel the order directing him to make good the amount of arrears of Excise revenue due from Karimsab licensee of drug shops in Chitaldrug

for

over.

SUBJECT.

for 1902-03. I am directed to point out that Mr Parthasarthi Iyengar in his memorial alleges that the Excise officials have failed in their duty and are liable for the arrears referred to. The Deputy Commissioner merely states that the authority quoted by Mr Parthasarathi Iyengar is obsolete and that the Excise Officials cannot be held to blame as they have no power either to receive money in their hands or to attach the defaulter's property, but he has not made any definite pronouncement in the matter. As you have also made no comment on the subject in your letter under advertence, and having regard to ~~the ordinary~~ a tendency for the Revenue Department and the Excise Department in the persons of the Amildar and the Excise

List of enclosures

Too frequently noticed

Copied by

Examined by

GPB—10,000—20-4-05.

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

Excise. Inspector not to
Co-operate with each other and
as much as possible
to avoid taking responsibility
upon themselves, ~~as much as possible~~, some instructions
are, in the opinion of Govt,
necessary for defining their
respective functions. I am
directed to request you to
be so good as to favor Govt
with a detailed report of
present practice
~~facts~~ and departmental
~~standing~~ orders
in the matter and formulate
~~submit~~
your proposals for defining
the functions of the officers
of the respective Departments.

I have &c

Secretary.

R 3776 & 23-11-06

31-10-6

Copy forwarded to the Revenue Commissioner
for information so that the Inspt may
receive his instructions also

SD

No 10460 Off Sp 008 C 2

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

No. *Bangalore, dated.....7th June...1910*

From

H.H.Sparkes, Esquire.,
Excise Commissioner in Mysore.

To

C.S.Balasundaram Iyer, Esq.,B.A.,
Offg *Secretary to the Government of*
His Highness the Maharaja of Mysore,
General and Revenue Departments.

SIR,

Adverting to your letter No. Fl.3775/S.R.54-06-1, dated 23rd November 1906, calling for a detailed report of present practice and departmental Orders in the matter of collecting Excise Revenue and to formulate my proposals for defining the functions of the officers of Revenue and Excise departments, I have the honor to state that the --- Excise department at present is generally recognised more as a preventive staff than a collecting staff; and the present rules forbid any excise officer to receive any cash whatever, but to direct the party wishing to pay cash, to pay it into the treasury direct and obtain a receipt for the same. The Excise staff is supposed to be an auxillary staff to the revenue by the Inspector frequently inspecting the taluk registers and bringing to the notice of the Amildars any shortcomings on the part of the licensees to pay up their rents and by the Inspectors and Assistant Ins--pectors frequently inspecting the shops and warning the shop keepers to pay their rents etc,. Orders were also issued that all shop rents must be paid by the 20th of each month for which it was due failing which -- Interest at the rate of one pie per rupee would be charged up to

D 5022

19

SR 53-06
Sl no. 2

From

H. H. Sparkes Esquire,
Excise Commissioner in Mysore.

To

C. S. Balasundaram Iyer Esquire, B. A.,
Offg. Secretary to the Government of
H. H. the Maharaja of Mysore,
Genl. and Rev. Depts.

Dated 7th June 1910

Despatched

Received

General No. 10460

Enclosure No.

SUBJECT.

Submitting a detailed report of present practice and departmental orders in the matter of collecting Excise Revenue &c.,

up to the end of the month and if the rent is not paid by the end of the month, the shop should be resold on the 1st of the succeeding month. This practice has answered well in the majority of Districts and accounts I think for the large per. centage of collections .

In the Mysore and Tumkur Districts the Deputy Commissioners have -- delegated to the Amildars the power of suspending the shop licenses in failure of payment of khists and to the Inspector of suspending the tree tapping licenses. In Mysore this has answered exceedingly well but in Tumkur the Dsitrict Excise Officer complains of the rule being too rigid ; the latter I attribute to a certain amount of want of tact on their part. These rules have been taken from the Madras Presidency and generally are found to work well throughout the Province, as demonstrated by the following annual collections:-

1903-04------	93·5 per.cent
1904-05------	93·5 per.cent
1905-06-------	98·66 --do--
1906-07-------	97·9 ---do--
1907-08---------	99·3 ----do--
1908-09---------	99·5 ----do--

2. Section 28 of the Excise Regulation lays down that all duties, taxes, fines and fees may be recovered as arrears of land revenue and consequently only the Revenue department can deal with the same unless certain powers of destraining property be delegated to the Excise staff and which I do not consider advisible, and if granted the Excise and Revenue departments are found to clash. In the Bom-bay and Madras Presidencies the collection of Excise revenue is entirely done by the taluk revenue authorities; and I am of opinion

opinion that the same system should be carried over here.

3 To sum up I am of opinion that all collection of the Excise----- Revenue should be in the hands of the Revenue department entire--ly, that the Excise Inspector should be a subordinate and auxillary Officer to the Amildar, helping him in the securing of bidders at the auctions and bringing to the notice of the Amildar any shortcomings in rentals , fines, fees etc, by the frequent inspection of taluk regis--ters,shops etc, as now ordered and by the prevention of crime and other malpractices in the Excise department. I may mention that I -- have taken the opinion of the Deputy Commissioners on this subject -- and that they are generally of the same opinion as myself.

I have the honor to be,

Sir,

Your most obedient servant,

Excise Commissioner

in Mysore.

G.R.S. 26]

File No. 54/66

Serial No. 93

Diary No. of letter replied to 5022

General and Revenue Secretariat.

(874)

, *the* 190

To

No. 2701

8th August/10

The Revenue Comr

Negombo

Date of issue 8th August/10

Signed by M Hariyanandan

Sir,

With reference to

para 2 of your letter

No 8840 of 7/B/10, I

am directed to forward

herewith copy of letter

No 10460 of 7/6/10 from

the Excise Comr regarding

the responsibility of the

Revenue & Excise authorities

over.

SUBJECT.

in the matter of the
collection of excess
revenue and to request
that you will be
so good as to favor
Govt with your
views on the subject
at an early date.

I have &c

Sd
for Secy

Copy
29/12/16
29/12/16

List of enclosures,

Copied by AW
Examined by 3/1/17

GPB—10,000—23-5-08

Bangalore, 11th AUGUST 1910.

FROM

Rajakarya Pravina
A. RANGASWAMI IYENGAR, ESQ., B. A., B. L.,
Revenue Commissioner in Mysore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments.

SIR,

With reference to correspondence ending with your letter No. Fl.701/ S.R.54-06-3 dated 8th August 1910 forwarding copy of letter No. 10460 dated 7th June 1910 from the Excise Commissioner regarding the responsibility of Revenue and Excise officers in the matter of the collection of the Excise revenue, I have the honor to state that I have carefully read the views expressed by Mr. Sparkes in his letter dated 7th June 1910 in reply to your letter of the 23rd November 1906. The gist of the letter is succintly given in para 3 and I agree with its purport in the main. But he has not touched upon the weak spots in the scheme or examined the causes which lead to ~~the~~ its unsatisfactory working or the apparent clashing between the officials of the Revenue and Excise Departments.

2. It is agreed on all hands that the Amildar should be the central authority of the excise administration in a Taluk, both in farming out the excise revenue and then collecting it. But, subject to correction, I am inclined to think that he is under the present system not apparently vested with sufficient power or responsibility or provided with a proper subordinate agency for assisting him in doing ~~his~~ work. To put it more clearly, the disposal of the farms is chiefly guided by the District Excise Officer(under the control of the Deputy Commissioner) assisted by his subordinate excise staff, and he is thus not able to select the farmers of the right sort. Secondly there is not a proper agency directly under the Amildar for watching the collections of

2058

191 - 191

From

RAJAKARYA PRAVINA

A. Rangaswami Iyengar, Esq., B. A., B. L.,

Revenue Commissioner in Mysore.

To

The Secretary to the Government of
H. H. the Maharaja of Mysore,
General & Revenue Departments.

Dated 11th

Despatched August 1910

Received

General No. 2077.

Enclosure No. 3

SUBJECT.

Furnishing opinion ~~on~~ in the regarding the responsibility of Revenue and Excise authorities in the matter of the collection

various kinds such as the shop rents, tree tax &c. The Excise Inspector is expected to watch the collections of these dues and to bring the shortcomings to the notice of the Amildar. The Inspector is a circuit officer and as a rule is not able to either watch properly the defects and delays in collections or to inform the Amildar in time and help him to take the necessary action in the shape of notices and other coercive processes. Moreover, the Amildar is unable to take any prompt action for suspending licenses or order destraint &c. without a preliminary reference to the Deputy Commissioner (i.e., the District Excise Officer principally). Then again the execution of coercive processes has to be taken by the Revenue agency viz., the Shekdars who have enough of their own work and who are not in touch with the defaulting farmers. The Shanbhogs who generally assist the Shekdars in preparing and executing the revenue processes have generally no interest in assisting the Shekdars in this respect.

3. I think therefore that any proposals for improving this state of thing should be in the direction of vesting in the Amildar greater freedom of action with greater control over the Taluk Excise staff and placing at his disposal if possible a stationary responsible official who would be always at his elbow and bring to his notice the state of arrears, prepare the necessary processes and help to distribute them to the Shekdars and also see that the other Excise officials do their duty in their relation to the Revenue officials. The Deputy Commissioners of Tumkur, Kolar and Shimoga whom I consulted in this matter are of the same opinion though each has expressed it in his own way. I submit their letters in original for reference.

I have the honor to be,

Sir,

Your most obedient servant,

K Subba Rao

for Revenue Commissioner.

R.S.

190 DANGALORE. IN MYSORE

From

M. Narain Row Esquire
Deputy Commissioner

To

Shemoga D.
A. Rangaswamaiengar Esqr
B.A & B.L
Revenue Commissioner
in Mysore

Dated 10th
Despatched
Received 25
April 1907.

General No. 387.
No.

Enclosure No.

Submitting his views re the definition of responsibility for Excise collections of the Revenue and Excise Officers:—

P
1 Oct
please speak
[illegible]

4.3.[illegible]

(Your letter No. H. 4310 dated 28-2-1910 S.R.54-06)
With reference to the above,
I have the honour to state
that a copy of
the letter noted in the margin No. H. 3775 dated 23-6-06 S.R.54-06-1 from the Deputy
asking for my views for defining the functions
of the Revenue and Excise Officers" was sent with the memo: No. H. 3776
dated 23 June 1906 S.R.54-06-1 for information
so that the subject may remain
in my memory." I had already
submitted the duties of Revenue
Inspectors & Sheristadars from time
to time with their powers so that
I might be in a position
to offer my views to you
[illegible]

Manager
29.4.07.

Rec. 24.4.07.

remain Submitted with
Revenue Inspectors
13/1/10

Recorded - The
above note was
perhaps not pro-
minent & outside
when submitted before
1/2/10

Deputy Commissioners Office
Shemoga District

No. 387 Dated 15th. April 1907.

From

Mr. Narain Row Esquire
Deputy Commissioner
Shemoga District.

To

A. Rangaswamaiengar Esquire
B. A. & B. L
Revenue Commissioner
in Mysore.

Sir,

With reference to your D. O Letter No. 154-56, dated 1st December 1906, forwarding a copy of the Secretary's letter to the Excise Commissioner re-definition of the responsibilities of Excise and Revenue Officers, for collection of Excise arrears, I have the honor to state as follows:—

1. The existing orders and practice as

as regards the Collection of Excise arrears are that, if the Shop rental is not paid by the licensee on or before the 20th of the month to which it relates, the Amildar is under the provisions of Para 9 clause 2 of Arrack Notification No 2213, dated 21st March 1906, and of para 7, clause 3, and para 10, clause (d) of Toddy Notification No 2214 dated 21st March 1906, with the previous sanction of the Deputy Commissioner, declares that the license is suspended or forfeited and then resells the shop at the risk of the defaulter, if the Excise Inspector, whose duty requires him to demand the defaulter for payment, reports that the defaulter has not paid up

up the arrears due by him. When the license is suspended, the Amildar under orders of the Deputy Commissioner, may, instead of reselling the shop, issue licenses to sub-vendors under the defaulting licensee for such rent as is not less than that for which the defaulter had taken up the shop during the sales.

2. As regards the recovery of tree tax, when the two thirds of the tax payable on or before the 1st of the third month (reckoned from the month in which the application was made) is not so paid up into the Taluq Treasury; the Amildar is required by the Excise Commissioner's Circular No. 3945-52/154, dated 29th

29th December 1899, sends a list of such arrears to the Excise Inspr. who thereupon urges the defaulter to pay up the arrears. If he fail either to pay the arrears immediately into the Treasury or to produce the Treasury receipt for having done so, the Excise Inspector brings the matter to the notice of the Amildar, who then with the sanction of the Deputy Commissioner, Orders the suspension of the tree tapping license till the arrears are paid up, as provided for in clause (d) para 10 of the Toddy Notification. Such Orders are served on the tappers by the Excise Staff.

(b)

3. The provisions of the Notification referred to above, do not permit such on the other hand forbid the Excise

Excise Officers from receiving any amount from the Contractors, and the Contractors from paying any money into the hands of the Excise Officers, for being credited into the Treasury. For the convenience of the renters, Deputy Commissioners are authorized to empower Patels in Malnad and Semi Malnad Taluks to receive the Excise Revenue to the extent of Rs 50/-

4. To facilitate the collection work, I would suggest that the Excise Inspector may be employed instead of the Sheikdars to serve the demand notice, and the Proclamation of Sale, and to make distraints and hold sales under.

(c)

under the orders of the Amildar, all moneys that may be paid into his hands being immediately paid into the Treasury, or the Patel of the village for remittance to the Taluk Treasury. The Amildars will of course be responsible for the Collection of the arrears, but the Excise Inspectors should be held liable for such arrears as become irrecoverable through their neglect or delay in the Service of notices and other processes.

I have the honor to be

Sir,

Your most obedient Servant.

M Mudiaddlw

For Deputy Commissioner

Shemoga Dt.

ASa

M E M O R A N D U M.

Anent the responsibility for the collection of Excise arrears:-

2. The Excise Revenue is under two main heads - Shop rents and Tree tax. The former is liable to be paid before the end of the month for which it is due and is fixed at the annual sales. The latter is paid in two instalments, 1/3rd being deposited with the application for trees and the balance paid within the three months the trees are utilized. The Excise Inspector tries to collect the dues under both heads and the work progresses smoothly and satisfactorily where respectable renters are concerned, and it is only when refractory and deceitful men come to be dealt with, that coercive steps have to be resorted to.

3. On a renter failing to remit the second instalment of tree-tax in time, the Excise Inspector reports the default or delay to the Deputy Commissioner, who can cancel or suspend the tree tapping, which order, if promptly carried out, would in vast majority of cases, enable the recovery of arrears without any difficulty, and I am aware that except in very rare instances, this step has brought in the money.

4. When the shop rent falls in arrears, the Amildar is asked to take steps to recover the same. The shop is resold under the orders of the Deputy Commissioner and the price fetched at such resale is generally less than that obtained at the sale, which deficiency the defaulting renter has to make good along with the arrears. This has to be recovered by distraints and other coercive measures which, akin to the collection of all other arrears of Land Revenue,

is somewhat a lengthy process and incidental to the nature thereof. Here it thus resolves itself entirely into a question of promptitude and activity or lethargy and indifference on the part of the local Executive concerned, and success or otherwise would depend upon the extent of mutual co-operation and espirit de corps amongst the officials of the several Departments that can be infused by such local Executive, who, for the purpose of collecting every item of Revenue due to Government, must, for obvious reasons, be the Amildar of the Taluk.

(4)

5. It is urged in some quarters that because the Excise Inspector is able to collect the arrears of Tree tax comparatively easily, he would fare equally well with the Shop rentals, if conferred with the summary powers of distraint &c. to collect the same. That it could not be so, will become so glaringly apparent, if it is remembered that the Excise Inspector (presuming that duly qualified and capable men with all round Revenue experience can be recruited for, or found in such lower subordinate grades of service - which however is not the case), being of a technical Department, would lack both the experience and the local knowledge of people and all their environments, which, an officer of the status of an Amildar alone can command, with the opportunities available to him in such capacity, and who by virtue of possessing such advantages would be the best to take timely precautions for safeguarding the Government revenue. Whatever the Excise Inspector may do in earlier stages, the matter would sooner or later drift itself to the Amildar, with reference to so many revenue particulars or cross claims &c that are easier conceived would crop up, when the Inspector could no more be able to act independently of the Revenue Department, or the Amildar, who might just as well be left to initiate and carry through all the processes, as hitherto

This, I believe, is also the system prevailing in the adjoining Madras Presidency, whence we borrowed ours, where the Excise Department is worked on more or less the same basis as here and where the Tahsildar and his subordinates are made entirely responsible for the collection of all items of Excise Revenue in the same manner as they are for that of Land Revenue - the Excise Department being only a preventive and detective body.

6. For the foregoing reasons, I have always been and am still of opinion that it is a great mistake to disassociate the Head of a Taluk Administration with any of his chief Executive functions, or to in anywise lessen his sense of responsibility for the due discharge of one of the most important duties of a Revenue Officer, viz., to keep a sharp look out and collect every item of Revenue due to Government from any source whatever.

7. The Amildar, at present, maintains in his office a T T 8 Register, wherein all applications for trees are registered and one of its columns shows the amount of Tree tax due on each application and the date on which it falls due. With exercise of ordinary discipline and aid of the Excise Department of the Taluk Cutcherry, a list of the renters who default to pay up the second instalment in time, ought easily to be prepared and submitted to the Deputy Commissioner for cancelling or suspending the defaulter's tapping licenses, and on receipt of orders, the Excise Inspector should, as hitherto, be able to have them carried out by stopping the tapping which as already mentioned would ensure the collection of all dues under this head. Similarly, under the Shop rent, as soon as any default is made, if the Amildar seeks and obtains the Deputy Commissioner's orders, and promptly resells and resorts to coercive processes --- opportunely, it is not easy for me to conceive wherein could

come any difficulties against realizing Excise arrears that would not likewise confront the Amildar in the collection of so many other items of arrears of Revenue.

8. If therefore the Amildar is stimulated to realize his responsibility and the Excise Staff whipped up to conceive the real functions of the Head of a Taluk and feel their interdependence and subordination to him, about which, of late, there has been unfortunately a steady growth of an amazing extent of misconception - which has gone on gradually but materially undermining the enthusiasm and vigour of the Amildars as a class, crippling their resources and rendering them effete, the apparent laxity would soon make room for a healthy revival of Executive efficiency, when the Amildar could put the Excise machinery under him in motion quickly enough to collect the dues without much ado.

9. In conclusion, it may be permitted to be mentioned incidentally, as not altogether foreign to the subject, that the fulcrum - the System of Excise Revenue - on which hinges this discussion that has been going on for a couple of years culminating in the present reference is what has more to be tested than the counterpoises, the so-called heavy arrears or accumulations thereof and agencies to collect the same &c. which after all are easier equated.- When the tree tax and shop rent system was introduced in all its novelty, the old professional Farmers sustained a rude shock, and in all the glory of blissful ignorance rushed in a set of interlopers and speculators that floated for the time being an abnormal high Demand, attempts to realize which have ruined many a non-professional poor bidder, besides leaving a large legacy of arrears that for the most part must remain irrecoverable. What with sualy bitter experience of the times and what with a comparative starvation of D. P. Works- excepting in a few special localities -, the inflated Excise Revenue Demand has

been perceptibly shrinking, year by year, to approach its normal proportions, and with it also, the current arrears. Under such circumstances, the only and safest remedy is to meet the facts boldly on the face, open fresh, clean balance sheets with solvent ledgers, and [illegible] let well alone.

C. Srikantiravaiya

Deputy Commissioner,
Kolar District.

Camp Champion Reefs,
29th December 1906.

Deputy Commissioner's Office

Tumkur, Camp Kunigal, 12-12-1906

Sir

I beg to acknowledge your D.O. letter of the 1st instant asking my opinion in regard to Government Order No.Fl. 3775/ S.R.54-06-1 dated 23rd November 1906 with reference to the responsibilities of Revenue and Excise officials in the matter of collecting Excise arrears and beg to submit that my experience points to the necessity of throwing some substantial responsibility in this behalf on the Excise officials. These officials get together the bidders for the annual sales and very frequently inconsequent men are put forward as solvent and substantial. It is a point of honour with them to show a large realization for the year and they are proportionately appreciated; and that is necessary for without their activity our Excise Revenue by the sales might go down to a low figure. My idea is that the Excise officials should be made responsible for the collection of arrears. They must watch the collections and keep note of every shopman's and contractor's liability and solvency and visit the Taluk Treasury as often as may be necessary and obtain from there a list of the payments and draw up for the Amildar's signature the needful

coercive processes for the recovery of the balances. It is very necessary to impose this duty upon them. They should be considered to be subordinate to the Amildar in the matter of Excise collections. They should also be invested with the power to hold sales and the money limit might be twice that fixed for Shaikdars. The Shaikdars should be required to be present to help the Excise officer in every sale but the presiding officer must be the Exciseman.

Yours faithfully

Deputy Commissioner

TO

V.R.Thyagaraja Iyer Esqr.,
Assistant to the Revenue Commissioner.

G.R.S. 28.]

1-2-11

File No. 52-06

Serial No. 5

Diary No. of letter replied to 698

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
(S.R)

, the 19

Date of issue

Signed by

READ—

G.O. no. 8368-77-Ex 324 dy 9.3.1898 defining among other things the duties of Excise Supervisors (now Inspectors) in regard to the collection of Excise Revenue.

2. Correspondence ending

~~ORDER THEREON.—No.~~ with letter no 10460 dy 7.6.10 from the Excise Comr in Mysore submitting his opinion on the subject of the respective responsibilities of the Revenue and Excise Officers in the matter of the collection of Excise revenue

3. Letter no. 2077 dy 11.8.10

over

SUBJECT.

GPB—5,000—7-5-09

pressing his views in the matter

Order thereon - no.

The existence of
Gat having noticed
the instance
considerable misapprehension
as to the respective duties of the
officials of the Rev and the Excise
departments in the matter of
collecting Excise revenue, having attracted the notice of Govt
they
requested the Excise com^n, was requested to formu-
late proposals defining the functions
of the officers of the two departments.
The Excise com^n has accordingly
suggested that the collection work of collection
should be entrusted solely to the
officers of the Rev department, the
Excise Inspector being regarded as
a subordinate auxiliary officer
to the Amildar, helping him in
securing bidders at the time of
the annual sales, bringing to his
notice any shortcomings in local
Excise administration and frequently
frequently inspecting the registers

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

and books kept by the Taluk Excise official.

The Rev Comr is of opinion that the Amildar should be the central authority in the Excise administration of the Taluk both for the purpose of farming out the Excise revenue and its collection and that, under the present system, he (Amildar) is not vested with sufficient power and responsibility or provided with a proper subordinate staff for assisting him in the discharge of his work. He therefore suggests that the Amildar should be given greater freedom of action and greater control over the Taluk Excise staff and adds, that, if possible, a stationary responsible official who would always be near to him and bring to his notice the progress of collection work, prepare the necessary processes and otherwise help generally in the Excise work of the Taluk may be placed at his disposal.

Govt consider that the existing system, if properly worked

MGCPB—30,000—5-4-05.

purposes and that under the terms of the sale notification the Amildar is invested with ~~supervisory~~ a potential voice in ~~over~~ the final confirmation of the sales in the names of successful bidders & ~~selection of farmers and contractors~~.

The absence of definite instructions has in certain cases enabled the subordinate officers of both departments to evade responsibility in the matter of collection of excise revenue. The Amildar has sufficient help in the person of the Excise Inspector, the Taluk Vottu Mutsaddi and his Subordinates in the Rev dept. The Vottu Mutsaddi who is the Amildar's Excise Gumasta should maintain the Excise accounts correctly and keep the Amildar informed from time to time of the progress of collection work in the Taluk and do all the clerical work in connection with the Excise revenue. The Excise Inspector should help the Amildar by examining systematically and carefully the accounts maintained by the Vottu Mutsaddi at least once in a month and reporting to the Amildar the result of his inspection; ~~and by securing bidders in~~ during the sales of

in addition to securing bidders during the sales of excise privileges,

He should also, during his itineration in the taluk + inspection of arrack, toddy + drug shops, make enquiries as to the regular + punctual payment of excise duties by

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation Sheet draft form.)

collection of revenue

the contractors & bring to the notice of the amildar the existence or any other fact affecting the collection of arrears, so that the necessary steps may be taken promptly.

The amildar will in this manner be kept in touch with the progress of excise collection & or other revenue authorities

~~& defaulters etc.~~ the revenue officials in touch with defaulters etc.

Excise privileges. Once the Amildar is satisfied that the contractors have been approved of arrears in his Taluk it should be his duty to take suitable action for their prompt recovery and this responsibility will be strictly enforced. If the issue of coercive processes is deemed necessary, they should be executed through the Amildar's subordinates in the Rev dept. Govt are not in favor of investing the subordinate Excise officials with powers under the Land Revenue Code such as that of distraining the defaulters property. But this does not absolve the Taluk Excise officer & his staff from the duty of complying with all reasonable requisitions for help from the Amildar to facilitate the work of collecting the arrears by arresting & imprisoning.

With the duties thus defined Govt hope that in future there will be greater co-operation between the Excise & Rev depts & no occasion will be found for noticing any evasion of responsibility on the part of any of the officers of either the Rev or the Excise dept.

CB

Off Secy

to the Excise Comr
" Rev Comr.

Print

30/1/14

2/2/14

MGCPB—30,000—5-4-05 7/1/14

Decision of Govt.

Progs: of the Govt. of H.H. the Maharaja of Mysore

Read:-

G. O. No. 8368-77/ Ex. 324 date 9th March 1898 defining among other othings the duties of Excise Supervisors (now inspectors) in regard to the collection of Excise Revenue.

2. Correspondence ending with letter No. 10460 dated 7th June 1910 from the Excise Commissioner in Mysore submitting his opinion on the subject of the respective responsibilities of the Revenue and Excise Officers in the matter of the collection of Excise revenue.

3. Letter No. 2077 dated 11th August 1910from the Revenue Commissioner in Mysore expressing his views in the matter.

---000---

Order thereon No. JE 4569-78
SR 52-06-5

Dated Bangalore 28 February 1911.

The existence of considerable misapprehension as to the respective duties of the officials of the Revenue and the Excise Depart-

departments in the matter of collecting excise revenue having attracted the notice of Government the Excise Commissioner was requested to formulate proposals defining the functions of the officers of the two departments. The Excise Commissioner has suggested that the work of collection should be entrusted solely to the officers of the Revenue Department, the Excise Inspector being regarded as a subordinate auxiliary officer to the Amildar, helping him in securing bidders at the time of the annual sales, bringing to his notice any shortcomings in local Excise administrations and frequently inspecting the registers and books kept by the Taluk Excise Official.

2. The Revenue Commissioner ~~is of opinion~~ observes that the Amildar should be the central authority in the excise administration of the Taluk both for the purpose of farming ~~it~~ out the excise revenue and for its collection and that, under the present system, he (Amildar) is not vested with sufficient power and responsibility or provided with a proper subordinate staff for assisting him

him in the discharge of his work. He therefore suggests that the Amildar should be given greater freedom of action and greater control over the Taluk Excise staff and ~~x~~ adds that, if possible, a stationary responsible official who would always be near him to bring to his notice the progress of collection work, prepare the necessary processes and otherwise help generally in the excise work of the Taluk may be placed at his disposal.

3. Govt. consider that the existing system, if properly worked, would well answer all the above purposes ~~and that~~ under the terms of the sale notification the Amildar is invested with ~~a potential~~ an effective voice in the final confirmation of the sales in the names of successful bidders. The absence of definite instructions has however in certain cases enabled the subordinate officers of both departments to evade responsibilty in the matter of the collection of Excise Revenue.

4. ~~The Amildar has sufficient help in th~~ He has person of the Excise Inspector, the Taluk

Vottumutsaddi and his subordinates in the revenue department. The Vottumutsaddi who is the Amildar's Excise gumasta ~~should~~ maintain the excise accounts ~~correctly~~ and keep the Amildar informed from time to time of the progress of collection work in the Taluk and do all the clerical work in connection with ~~the~~ Excise revenue. The Excise Inspector should in addition to securing bidders during the sales of excise privileges help the Amildar by examining systematically and carefully the accounts maintained by the Vottumutsaddi at least once ~~in~~ a month and ~~report~~ reporting to the Amildar the result of his inspection. He should also during his itineration in the Taluk and ~~the~~ inspection of arrack, toddy and drug shops, make enquiries as to the regular and punctual payments of Excise dues by the ~~contractors~~ lessees and bring to the notice of the Amildar the existence of arrears or any other fact affecting the collection of revenue so that the necessary steps may be taken promptly.

8. The Amildar will ~~in this manner~~ be kept

collection and once he is apprised of arrears in his Taluk, it ~~should be~~ is his duty to take suitable action for their prompt recovery, ~~and this responsibility will be strictly enforced.~~ Government are not in favour of investing the subordinate Excise officials with powers under the Land Revenue Code such as that of destraining the defaulter's property. ~~If the issue of~~ Where coercive processes ~~is deemed~~ are necessary, they should be executed through the Amildar's subordinates in the Revenue Department, ~~But this does not absolve~~ the Taluk Excise Officer and his staff ~~from the duty of complying~~ being bound to comply with all reasonable requisitions for help ~~from the Amildar or other Revenue authorities to facilitate the work of collecting the arrears by bringing~~ such as are necessary for the purpose of bringing the Revenue officials into touch with defaulters ~~etc.~~

4.

6. With the duties thus defined, Government hope that in future there will be greater co-operation between the departments and that

that there will be no occasion for noticing any evasion of responsibility on the part of any of the officers of either the Rev: or the Excise Departments.

DRAFT

C805 27/11

For Offg: Secretary to Govt.

Print

To

The Excise Commissioner in Mysore
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts

A.V.

READ--

Government Order No. 8368-77—Ex. 324, dated 9th March 1898, defining among other things the duties of Excise Supervisors (now Inspectors) in regard to the collection of Excise revenue.

2. Correspondence ending with letter No. 10460, dated 7th June 1910, from the Excise Commissioner in Mysore, submitting his opinion on the subject of the respective responsibilities of the Revenue and Excise Officers in the matter of the collection of Excise revenue.

3. Letter No. 2077, dated 11th August 1910, from the Revenue Commissioner in Mysore, expressing his views in the matter.

No. FL. 4569-78—S. R. 54-06-5, DATED BANGALORE, 28TH FEBRUARY 1911.

ORDER THEREON.—The existence of considerable misapprehension as to the respective duties of the officials of the Revenue and the Excise Departments in the matter of collecting Excise revenue having attracted the notice of Government, the Excise Commissioner was requested to formulate proposals defining the functions of the officers of the two departments. The Excise Commissioner has suggested that the work of collection should be entrusted solely to the officers of the Revenue Department, the Excise Inspector being regarded as a subordinate auxiliary officer to the Amildar, helping him in securing bidders at the time of the annual sales, bringing to his notice any short-comings in local Excise administration and frequently inspecting the registers and books kept by the Taluk Excise official.

2. The Revenue Commissioner observes that the Amildar should be the central authority in the Excise administration of the taluk both for the purpose of farming out the Excise revenue and for its collection and that, under the present system, he (Amildar) is not vested with sufficient power and responsibility or provided with a proper subordinate staff for assisting him in the discharge of his work. He therefore suggests that the Amildar should be given greater freedom of action and greater control over the Taluk Excise Staff and adds that, if possible, a stationary responsible official who would always be near him to bring to his notice the progress of collection work, prepare the necessary processes and otherwise help generally in the Excise work of the taluk, may be placed at his disposal.

3. Government consider that the existing system, if properly worked, would well answer all the above purposes. Under the terms of the sale notification the Amildar is invested with an effective voice in the final confirmation of the sales in the names of successful bidders. He has the Excise Inspector, the Taluk Vottumutsaddi and his subordinates in the Revenue Department to help him. The Vottumutsaddi who is the Amildar's Excise gumasta maintains the Excise accounts and can keep the Amildar informed from time to time of the progress of collection work in the taluk, furnish him with a "bakee patty" (individual list of arrears and defaulters) and do all the clerical work in connection with Excise revenue. The Excise Inspector should in addition to securing bidders during the sales of excise privileges, help the Amildar by systematically and carefully examining the accounts maintained by the Vottumutsaddi at least once a month and reporting to the Amildar the result of his inspection. He should also during his itineration in the taluk and inspection of arrack, toddy and drug shops, make enquiries as to the regular and punctual payments of Excise dues by the lessees and bring to the notice of the Amildar the existence of arrears or any other fact affecting the collection of revenue so that the necessary steps may be taken promptly. In this way the Amildar will be kept in touch with the progress of Excise collection, and once he is apprised of arrears in his taluk, it is his duty to take suitable action for their prompt recovery.

Financial (Separate Revenue), dated 28th February 1911.

4. Government are not in favour of investing the subordinate Excise officials with powers under the Land Revenue Code such as that of distraining the defaulter's property. Where coercive processes are necessary, they should be executed through the Amildar's subordinates in the Revenue Department, the Taluk Excise Officer and his staff being bound to comply with all reasonable requisitions for help such as bringing the Revenue officials into touch with defaulters and so forth.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner in Mysore.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.

Exd.—C. R.

be in the hands of the Rev. Deptt entirely and that the Excise Inspector should be a subordinate and auxiliary officer to the amildar helping him in the Securing of tiddeake &c.

3 To the Rev. Comr. No. H. 701 d. 8.8.10.
Forwards copy of SL(2) and calls for his views

4. From the Revenue Comr. No. 2077 dated 11.8.10
Submits his opinion on the subject that the amildar may be made the central authority of the Excise administration of a taluk provided greater freedom of action and greater control over the Taluk Excise Staff is vested in him

5. To the Excise Comr, Rev. Comr, D.Cs of Districts.
No. H 4569-78 dated 28.2.11
States that the existing system if properly worked will meet all requirements and issues some subsidiary instructions